

CERTIFICATION STANDARDS & CORE PLUS DEVELOPMENT GUIDE
AUDITING LEVEL2

Type of Assignment	Representative Activities
Auditor	<ul style="list-style-type: none"> ● Audits financial records, reports, management controls, policies and practices affecting or reflecting the financial condition and operation of Department of Defense and other federal agency contractors.

Core Certification Standards (Required for DAWIA certification.)	
Acquisition Training	<ul style="list-style-type: none"> ● None required
Functional Training	<ul style="list-style-type: none"> ● Complete one of the following: ● AUD 1231 Intermediate Contract Auditing ● AUD 4120 Statistical Sampling (R)
Education	<ul style="list-style-type: none"> ● Entry below GS-9: Same as Level I ● Entry at GS-9: Same as Level I AND ● - 2 full years of graduate education leading to a master's degree in accounting, auditing, or related field such as business administration or finance; or ● - 1 full year of professional accounting, auditing, or related experience
Experience	<ul style="list-style-type: none"> ● 2 years of contract auditing experience of increasing complexity and responsibility

Core Plus Development Guide (Desired training, education, and experience)	Type of Assignment
Training	Auditor
AUD 1121 Briefing Contracts	✓
AUD 1122 Accounting System Survey	✓
AUD 1126 Adequacy of Proposals	✓
AUD 1142 Progress Payments	✓
AUD 1170 Financial Capability	✓
AUD 1221 Basic Flowcharting	✓
AUD 1232 Internal Control Assessment	✓
AUD 1249 Agreed-Upon Procedures	✓
AUD 1269 Working Paper Documentation	✓
AUD 1271 Permanent Files	✓
AUD 1283 Fraud Awareness	✓
AUD 1325 Internal Control Systems: Planning	✓
AUD 1541 Cost Accounting Standards	✓
AUD 5614 Fundamentals of Auditing Information Systems	✓

<u>AUD 5651</u> Retrieving and Analyzing Electronic Data Using SAS	✓
<u>AUD 6115</u> Effective Report Writing	✓
<u>AUD 6220</u> Auditor Interview and Interpersonal Reactions	✓
<u>AUD 6240</u> Oral Presentation Workshop	✓
Education	
<ul style="list-style-type: none"> ● Begin graduate studies leading to a master's degree in accounting or business ● Professional certification—CPA, CMA, CIA, CISA 	
Experience	
<ul style="list-style-type: none"> ● Experience in performing increasingly complex audits for normal position progression and with increasing independence 	

Notes:

- 1** The Core Certification Standards section lists the training, education, and experience REQUIRED for certification at this level.
- 2** "(R)" following a course title indicates the course is delivered as resident based instruction.
- 4** For information on AUD courses, contact the Defense Contract Audit Institute at (901) 325-6100.
- 5** When preparing your IDP, you and your supervisor should consider the training, education, and experience listed in the Core Plus Development Guide at this and the lower level(s) if not already completed.